

***United States Court of Appeals
for the Second Circuit***



**APPELLANT'S
REPLY BRIEF**

Signed
74-1036

IN THE UNITED STATES COURT OF APPEALS
FOR THE SECOND CIRCUIT

CITY TRUST COMPANY, Executor
of the Will of Frederick A.
Lockwood, Deceased,

Plaintiff-Appellee

v.

UNITED STATES OF AMERICA,

Defendant-Appellant

ON APPEAL FROM THE JUDGMENT OF THE UNITED STATES
DISTRICT COURT FOR THE DISTRICT OF CONNECTICUT

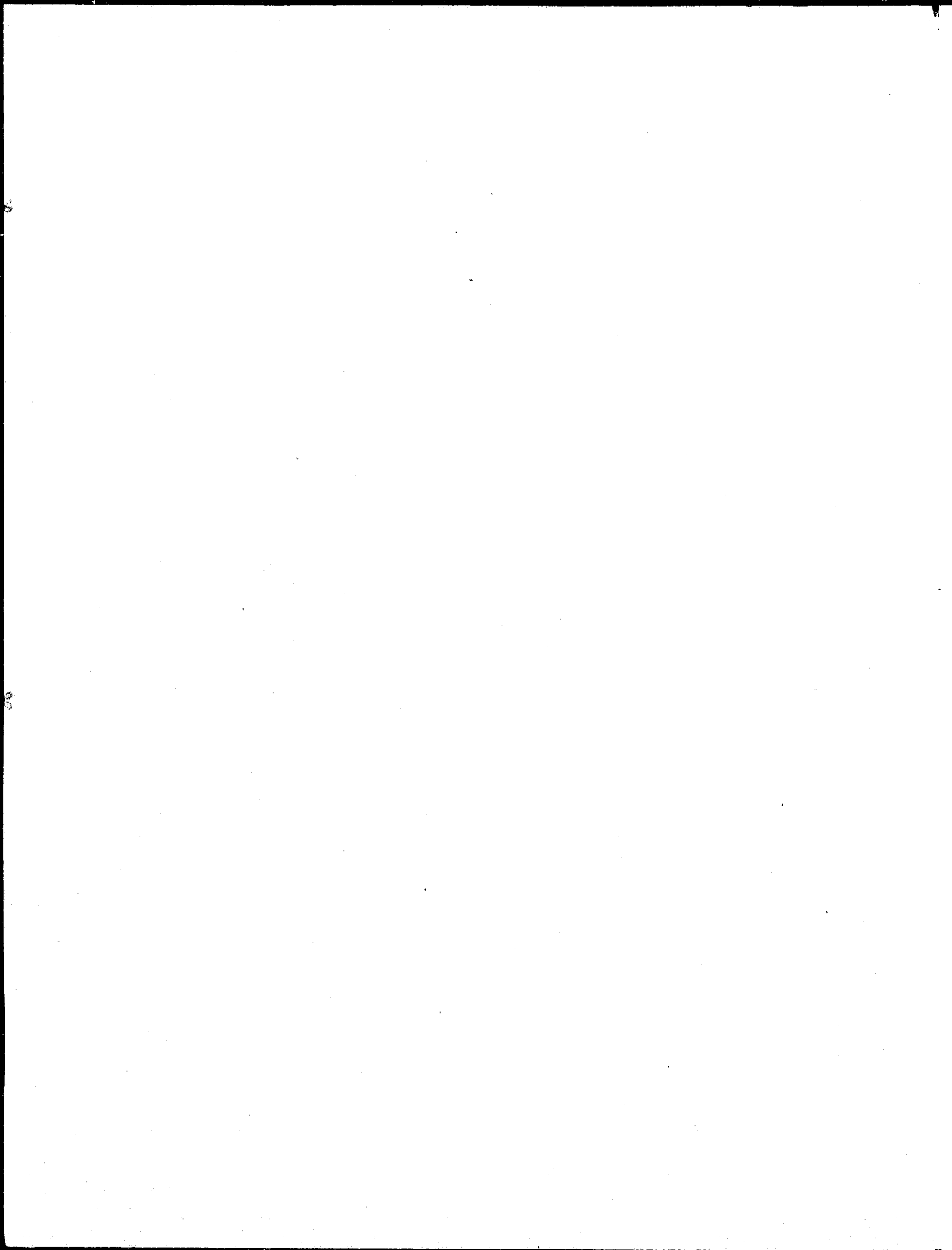
REPLY BRIEF FOR THE APPELLANT

SCOTT P. CRAMPTON,
Assistant Attorney General,

MEYER ROTHWACKS,
GARRY R. ALLEN,
DONALD H. OLSON,
Attorneys,
Tax Division,
Department of Justice,
Washington, D. C. 20530.

Of Counsel:

STEWART JONES,
United States Attorney.



IN THE UNITED STATES COURT OF APPEALS
FOR THE SECOND CIRCUIT

No. 74-1036

CITY TRUST COMPANY, Executor
of the Will of Frederick A.
Lockwood, Deceased,

Plaintiff-Appellee

v.

UNITED STATES OF AMERICA,

Defendant-Appellant

ON APPEAL FROM THE JUDGMENT OF THE UNITED STATES
DISTRICT COURT FOR THE DISTRICT OF CONNECTICUT

REPLY BRIEF FOR THE APPELLANT

This reply brief will address only two special matters. We otherwise rely upon our opening brief.

1. After the filing of our opening brief herein we learned of this Court's unreported order (entered November 13, 1970) affirming the judgment of the District Court (Mansfield, J.) in Sachter v. United States, 312 F. Supp. 670 (S.D. N.Y., 1970).

The terms of that order are contained in Appendix A, infra. We believe that case is pertinent, but, because of our prior oversight, we will not now engage in argument concerning its impact here.

2. It is our position that the judgment below should be reversed; but, in any event, it would appear appropriate for the case to be remanded for consideration whether taxpayer is entitled to an additional estate tax deduction for the legal expenses incurred by it in defending this appeal. See Regulations § 20.2053-3(c).

Respectfully submitted,

SCOTT P. CRAMPTON,
Assistant Attorney General,

MEYER ROTHWACKS,
GARY R. ALLEN,
DONALD H. OLSON,
Attorneys,
Tax Division,
Department of Justice,
Washington, D. C. 20530.

Of Counsel:

STEWART JONES,
United States Attorney.

APRIL, 1974.

CERTIFICATE OF SERVICE

It is hereby certified that service of this brief has been made on opposing counsel by mailing four copies thereof on this 12th day of April, 1974, in an envelope, with postage prepaid, properly addressed to him as follows:

Louis Ciccarello, Esquire
Lovejoy, Cuneo & Curtis
168 East Avenue
South Norwalk, Connecticut 06851

Meyer Rothwacks
MEYER ROTHWACKS,
Attorney.

APPENDIX A
United States Court of Appeals
FOR THE
SECOND CIRCUIT

At a Stated Term of the United States Court of Appeals, in
and for the Second Circuit, held at the United States Courthouse
in the City of New York, on the thirteenth day of
November one thousand nine hundred and seventy.

Present:
 HON. STERRY R. WATERMAN,
 HON. LEONARD P. MOORE,
 Circuit Judges
 HON. RICHARD H. LEVET,
 District Judge

~~XXXXXXXXXXXX~~

Joseph Sachter and Manufacturers Hanover
Trust Company, as Executors under the
last will and Testament of Bertha M.
McClary, deceased,

Plaintiffs-Appellants,

v.

United States of America,

Defendant-Appellee.

Appeal from the United States District Court for the
Southern District of New York.

This cause came on to be heard on the transcript of record
from the United States District Court for the Southern
District of New York , and was argued by counsel.

- 4 -

ON CONSIDERATION WHEREOF, it is now hereby ordered, adjudged,
and decreed that the judgment of said District
Court be and it hereby is affirmed.

/s/ A. Daniel Fusaro
Clerk

Seal A true copy,
/s/ A. Daniel Fusaro
Clerk

